

EXHIBIT A

Statement of Fees and Expenses by Subject Matter

Matter Number	Project Category Description	Total Hours	Total Fees Requested	Total Expenses Requested	Total
1	Chapter 11	0.00	\$0.00	N/A	\$0.00
2	Adversary Proceedings & Contested Matters	24.60	\$42,561.00	N/A	\$42,561.00
3	Corporate, Securities, and Gov. Matters	98.80	\$136,081.00	N/A	\$136,081.00
4	Disclosure Statement / Plan / Confirmation	1,006.20	\$1,354,026.00	N/A	\$1,354,026.00
5	DIP Financing and Cash Collateral	62.50	\$72,956.00	N/A	\$72,956.00
6	Cash Management	0.70	\$1,025.50	N/A	\$1,025.50
7	Automatic Stay Issues	25.90	\$27,689.00	N/A	\$27,689.00
8	Asset Sales / Section 363 / Use, Sale, and Disposition of Property	158.30	\$249,571.50	N/A	\$249,571.50
9	Executory Contracts and Unexpired Leases	85.10	\$96,363.50	N/A	\$96,363.50
10	Business Operations	6.90	\$8,858.50	N/A	\$8,858.50
11	Claims Administration	30.00	\$37,172.50	N/A	\$37,172.50
12	Schedules and Statements (SOFAs)	0.00	\$0.00	N/A	\$0.00
13	Creditor and Stakeholder Communications	59.50	\$101,258.50	N/A	\$101,258.50
14	U.S. Trustee Matters and Communications	3.70	\$4,562.50	N/A	\$4,562.50
15	Hearings	56.00	\$105,016.00	N/A	\$105,016.00
16	Insurance and Surety Matters	2.20	\$2,789.00	N/A	\$2,789.00
17	Utilities	1.70	\$2,031.50	N/A	\$2,031.50
18	Tax Matters	20.70	\$31,772.50	N/A	\$31,772.50
19	Case Administration	201.60	\$239,155.50	N/A	\$239,155.50
20	Retention – K&E	330.00	\$317,353.00	N/A	\$317,353.00
21	Retention – Non-K&E	35.00	\$41,297.50	N/A	\$41,297.50
22	Vendor Matters	47.50	\$52,539.50	N/A	\$52,539.50
23	Litigation	809.40	\$1,049,421.50	N/A	\$1,049,421.50
24	Non-Working Travel	27.30	\$49,145.50	N/A	\$49,145.50
25	Creditors' Committee Matters	6.60	\$11,232.00	N/A	\$11,232.00
26	Employee and Labor Matters	11.20	\$18,497.00	N/A	\$18,497.00
27	Expenses	N/A	N/A	\$60,217.02	\$60,217.02
Total		3,111.40	\$4,052,376.00	\$60,217.02	\$4,112,593.02